D A (in View of 5 H.5)

12/2/47

14/2

File No. 440

1897.

Collection No.

Impose Residency

Pros. Serial Nos. 1—6

Subject.

Principal Place of business of the Bank of Madras under Act II of 86.

Previous References.

F 215/92

F 413/87

Later References.

F 46/1903

F 182/09.

F 48/18

S. 97. (Blue).

DCFP—1028&P—(G-278)—9-7-29 —50,000.

RESIDENT'S OFFICE.

Office Note.

FILE No. 440 1897.

* Letter of 19th Oct. 1897 S.I

The Secretary & Treasurer, Board of Works represented to the Govt. of India the inconvenience the Board is put to in furnishing income tax returns to the Collector of the C & In Stat in addition to the general statement of the Board's profits now sub. to the Collector of Customs for income tax assessment, & asked that under clause 47 of the Income Tax Act that Madras be deemed the principal place of business of that body for the purposes of the Act. A copy of this letter has been sent to the Madras Govt. by the Govt. of India with a request that the question be settled, with reference to para 2 (b) of the Finance & Commerce Dept. letter No. 958 of 22nd. May 1886, in communication with the Resident & copy of the above correspondence is forwarded to this office.

* No. 4956-S.R. of 6th Nov. 1897. 12

Ref. M. S. file 109/92

Colombo Station of Rangoon is not part of British India, & therefore the Income Tax Act II of 1886, in its application to the said station, is limited to British subjects in the service of the Govt. of India or of a local authority established by that Govt. (see I (1) of the Act. A special law based on that Act has however been made by the Govt. of India in its executive capacity & operates as a territorial law applying to all persons (including the Rangoon Branch of the Madras Bank) in Rangoon, but in framing this special law, sec: 47 of Act II of 1886 has been omitted as, from the very nature of the case, it was necessary that it should be. The result is that a mercantile firm which has its head quarters in British India cannot be taxed there in respect of profits accruing to it in the Colombo Station, but must be taxed separately in respect of such profits in the Colombo Station under the special law.

3. The request of the Madras Bank is therefore, in the present circumstances, inadmissible. A communication from the Madras Govt. on the subject may be awaited.

A.S. The above is a brief of the

(Continuation of Note or Precis).

Question is what Lt Dennis likely
perceived in Note in file 4 13 7 '87

16. XI. 97

Quite so. KSE 16/11.

III
19/XI

Resn

17.11

BANK of MADRAS,

Madras, 19th October 1897.

To

The SECRETARY to the GOVERNMENT of INDIA,

Finance and Commerce Department, Simla.

Sir,

I have the honour to bring to your notice that this Bank has been put to some inconvenience by having to submit income-tax returns to the Collector of the Civil and Military Station at Bangalore in addition to the general statement of the Bank's profits now submitted to the Collector of Madras for income-tax assessment.

I am desired by my Directors to request that the Governor General in Council may be pleased to declare under Clause 47 of the Income Tax Act of 1886 that Madras shall be deemed the principal place of business of this Bank, for the purposes of the Act.

I have, &c.,

(Signed.) J. Matheson,

Secretary & Treasurer.

(True Copy.)

Registrar.

Finance and Commerce Department.

2

5418
11 11 97

No.4956-S.R.

Government of India.

FINANCE and COMMERCE DEPARTMENT.

Simla, the 6th November 1897.

To

The SECRETARY to the GOVERNMENT of MADRAS.

Sir,

I am directed to forward copy of a letter from the Secretary and Treasurer, Bank of Madras, dated 19th October 1897, and to request with reference to paragraph 2 (b) of the letter from this Department to the Government of the North Western Provinces and Oudh No.353 dated 22nd May 1866, copy of which was sent to the Government of Madras, that the question whether Madras should be considered for the purposes of Act II of 1866 the principal place of business of the Bank, may be settled in communication with the Resident in Mysore.

I have the honour to be,

Sir,

Your most obedient Servant,

(Signed.) J.B.Brunyate,

Offg.Under-Secy.to the Govt.of India.

Copy, with copy of the letter from the Secretary and Treasurer, Bank of Madras, forwarded to the Resident in Mysore.

Copy also forwarded to the Secretary and Treasurer, Bank of Madras.

By Order, &c.,

J.B.Brunyate

Offg.Under-Secy.to the Govt.of India.

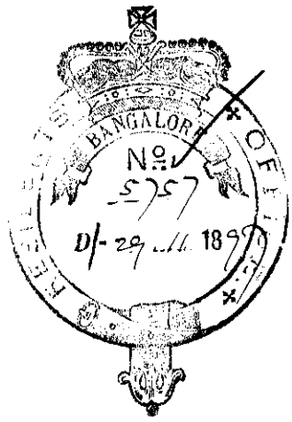
RESIDENT'S OFFICE.

TELEGRAM.

[D R A F T .]—For approval.

Dated 26 — 11 1897.

Despatched



From Madras

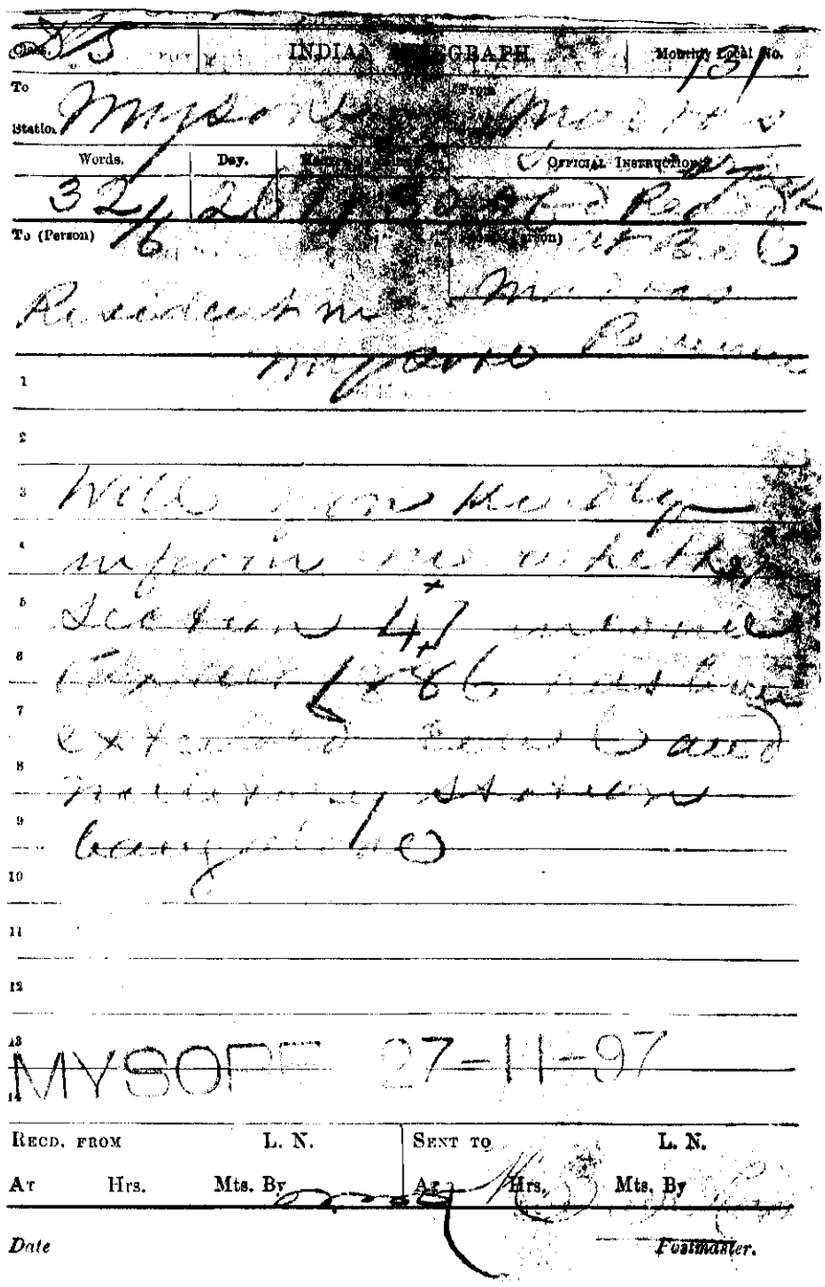
From Revenue

To Resident in Mysore

To Mysore —

Will you kindly inform me whether section 47 Income Tax Act 1886 has been extended civil & military Station, Bangalore.

OFFICIAL INSTRUCTIONS.



INDIAN TELEGRAPH

To

Station

Words. | Day. | Official Instructions

To (Person)

MYSORE 27-11-97

Recd. from	L. N.	Sent to	L. N.
At Hrs.	Mts. By	At Hrs.	Mts. By

Date

Postmaster.

RESIDENT'S OFFICE.

TELEGRAM.

4

[D R A F T .]—For approval.

Dated 27th November 1897.

Despatched —— Do ——

No 5714.

From Bangalore

From Resident

To Madras

To Revenue

OFFICIAL INSTRUCTIONS.

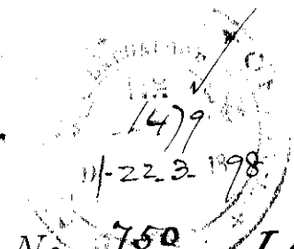
State, Depend Sec 67 Pg 28

Your telegram dated twenty Sixth.

Section 47 Income Tax Act is not extended Civil and military Station Bangalore. vide Foreign Notification 2165.9. dated 24 June 1886.

27.11

RJ.
27-11-97



No. 750 I.A.

A copy of the foregoing correspondence is forwarded to the Resident in Mysore, for information.

By order, etc.,

S T Bayley

Asstt Secy. to the Govt. of India.

FOREIGN DEPARTMENT,
FORT WILLIAM;
The 17th March, 1898.

From the Government of Madras,
Revenue Department No 6208,
dated the 2nd December 1897.
To the Government of Madras
Revenue Department, No 1177-S.R.,
dated the 12th March 1898.

G. I. C. P. O.—No. 889 F. D.—17-2-98.—500.—G. C. R.

(Copy.)

No 6208. 5 A

Revenue Department.

From

G. S. Forbes, Esquire, I.C.S.,
Ag: Secretary to the
Government of Madras,

To

The Secretary to the Government of India,
Finance and Commerce Deptt

Dated Fort St. George, 2nd Decr 1897.

Sir,

With reference to Mr Under Secretary Brunyate's letter No 4958-S.R., dated 6th November 1897, regarding the head quarters of the Bank of Madras for the purposes of the Income Tax Act II., of 1886, I am directed to point out that Section 47 of the Act has not been extended to the Civil and Military Station at Bangalore (Vide Notification

No

No 2165 I., dated 24th June 1886, Gazette of India, page 389, dated 26th June 1886). It does not therefore seem open to this Government in the matter of assessing the Bank of Madras to take action under paragraph 2(b) of Mr Finlay's letter to the Government of the North-Western Provinces and Oudh, No 958, dated 22nd May, 1886, which His Excellency the Governor in Council understands to refer to those provinces only in which section 47 of the Act is in force.

I have, etc.,

(Sd) G. S. Forbes.

Ag: Secretary to Government.

No

No 1127-88

Government of India.

Finance and Commerce Department.

Calcutta the 12th April 1888.

To

The Secretary to the Government of Madras,

Revenue Department.

Sir,

I am directed to refer to the correspondence ending with your letter No. 6208 dated 2nd Decr. 1887 regarding the head quarters of the Bank of Madras for the purposes of the Income Tax Act of 1886.

2 I am to say that in the opinion of the Government of India the Agreement of the Bank [illegible] the Bank [illegible] Secretary of State in Council [illegible] the Collector [illegible] Income-tax [illegible] for the purposes of His Excellency the Governor in Council the Bank may be informed that

The

the profits of their Branch at Bangalore. should be included in the Statement delivered to the Collector of Madras. I am to add that the Collector of Bangalore will be directed to dispense with the Submission of a return at Bangalore shewing the profits of the Branch at that place.

I have the honour to be,
Sir,
Your most obedient Servant.

Sd/ [illegible] Bayard
Under Secretary to the Govt. of India.

No

RESIDENT'S OFFICE.

Serial No. 6

[DRAFT].—For approval.

No. 1682

Dated 2/9/98

To Letter dt 19th October 1897 from Secy Bank of Madras to Secy to G. of India Finance & Commerce Dept

2 Letter No 45958 S-R. dated 6 Nov 1897 from the Govt of India Finance & Commerce Dept to Secy to G. of Madras

~~Three enclos~~

A. S. A

Letter N 6208 of 2 Dec 1897 from Secy to Govt of Madras to the Govt of India Finance & Commerce Dept A

A. S. B

" N. 1177 S.R of 12 March 1898 from Secy to the Govt of India to the Madras Govt

—

Copy forwarded to the Collector, Commissioner of Vizagapatam for information & guidance

1000 6/3.

for Actg Resident

AL
25-3-98